

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA**

CLERK, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF WV

FEB 26 2025

In re:
Alderson Broaddus University, Inc.,
Debtor.

Time: 11:04 (am/pm)

Case No. 2:23-bk-00427
Chapter 7

RESPONSE TO TRUSTEE'S OBJECTION TO CLAIM NO. [2]

(Doc. No. 283, Filed 02/07/2025)

I, **Lawrence Tallman** ("Claimant"), hereby submit this Response to the Trustee's Objection to Claim No. [2] (Doc. No. 283). I respectfully request that the Court **overrule** the Trustee's Objection and **allow my total claim of \$16,558.65**—comprised of unpaid vacation pay, regular wages, and retirement benefits—as a **priority wage claim** under 11 U.S.C. § 507(a)(4), or at least up to the statutory maximum.

I. BACKGROUND

1. Termination and Accrued Vacation

- I was employed by Alderson Broaddus University, Inc. ("Debtor") until my termination on **August 31, 2023**.
- At termination, my final pay stub (attached as **Exhibit A**) showed **376 hours** of accrued, unused vacation. On August 31, 2023, I also earned **8 additional hours**, totaling **384 hours** of vacation.
- My wage rate was **\$38.46** per hour, so my total **unpaid vacation pay** is **\$14,768.46** (384 hours × \$38.46).

2. Other Wage-Related Amounts

- The Trustee has already acknowledged **\$1,230.72** as a wage claim and **\$573.86** for retirement benefits.
- Thus, my combined wage-related total (vacation + regular wages + retirement) is **\$16,558.65**.

3. Trustee's Objection and the 12-Day Argument

- The Trustee claims only 12 days of vacation could have accrued in the past 180 days under the Debtor's handbook, limiting my priority portion.
- However, my final pay stub (Exhibit A) clearly shows 384 hours vested as of **August 31, 2023**—the same date as the bankruptcy filing—making the entire amount "earned" within 180 days under 11 U.S.C. § 507(a)(4).

II. ARGUMENT

A. All Accrued Vacation Was Fully “Earned” on August 31, 2023

1. Vesting at Termination

Under West Virginia law and the Debtor’s own payroll practice, **all** 384 hours became vested and payable when my employment ended on **August 31, 2023**. Since that is also the **bankruptcy petition date**, the entire sum is “earned within 180 days” for § 507(a)(4) purposes.

2. Handbook Limit vs. Actual Records

The Trustee’s reference to a 12-day cap is contradicted by **Exhibit A**, which shows 376 hours accrued before the final day, plus 8 additional hours on August 31. Actual payroll records should control over any theoretical limitation in an outdated handbook.

B. The Entire \$16,558.65 Is Entitled to Priority

1. Priority Wage Claim and Statutory Cap

11 U.S.C. § 507(a)(4) accords priority to wages (including vacation pay and certain retirement benefits) earned in the 180 days before filing, up to a monetary cap (approximately \$15,150 or higher if adjusted).

- If the **current** statutory cap covers my full \$16,558.65, I request that the full amount be allowed as **priority**.
- Alternatively, if the cap is lower, I ask for **the maximum** allowable portion to be priority, with any remainder deemed an unsecured claim.

2. All Components Vested Simultaneously

- **Vacation Pay:** \$14,768.46
- **Regular Wages:** \$1,230.72
- **Retirement Benefits:** \$573.86

These amounts all became due on August 31, 2023, and are under the umbrella of wage-related claims protected by § 507(a)(4).

III. CONCLUSION

For the reasons stated above, I respectfully request that this Court:

1. **Overrule** the Trustee’s Objection (Doc. 283) regarding my claim;
 2. **Allow** my total **\$16,558.65** as a **priority wage claim** under **11 U.S.C. § 507(a)(4)**—or at least **up to the statutory maximum** if the total exceeds the current priority limit; and
 3. Grant such other and further relief as the Court deems just and proper.
-

Date: 02/20/2025

Signature: Lawrence J. Tallman
Printed Name: Lawrence Jennings Tallman
Address: 1938 Trinity Rd. Belington, WV, 26250
Phone: (304)642-6370
Email (if any): T43golf@gmail.com

Exhibits

- **Exhibit A:** Final Pay Stub (showing 384 hours of accrued vacation as of August 31, 2023).
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Earnings Statement

Amt. This Period Year to Date

Net Pay	\$2,197.92	\$37,004.01
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Advice # 065883

Alderson Broaddus University
101 College Hill Drive
Philippi, WV 26416

Employee: Lawrence J. Tallman
1938 Trinity Road
Belington, WV 26250
SSN: XXX-XX-7786

Federal Withholding Status: Married
State Withholding Status: Married
State Exemptions: 0
Add'l Federal Withholding: \$0.00
Add'l State Withholding: \$0.00

Period Beginning: 7/29/2023

Employee ID: 0206873

Period Ending: 8/11/2023

Position: Program Director-Physical Plan

Pay Date: 8/18/2023

Earnings

Earnings Type	Hours	Rate	This Period	Year To Date
Regular Hours	80.00	-	\$3,107.69	\$52,830.73
Total Gross Pay			\$3,107.69	\$52,830.73

Taxes, Benefits, and Other Deductions

	Employee	Employee YTD	Employer	Employer YTD	Applicable Gross	Applicable Gross YTD
Taxes						
Medicare Portion/Fica Taxes	\$45.15	\$767.55	\$45.15	\$767.55	\$3,113.84	\$52,935.28
Fica Withholding	\$193.06	\$3,282.02	\$193.06	\$3,282.02	\$3,113.84	\$52,935.28
Federal Wh Married Higher	\$345.00	\$5,865.00	-	-	\$2,921.23	\$49,660.91
West Virginia State	\$124.25	\$2,472.88	-	-	\$2,927.38	\$49,765.46
Benefits						
AD&D	-	-	\$0.67	\$11.39	\$3,107.69	\$52,830.73
Life Insurance	-	-	\$5.61	\$95.37	\$3,107.69	\$52,830.73
Long Term Disability - Income	-	-	\$14.88	\$252.96	\$3,107.69	\$52,830.73
Optional Life Insurance	\$15.85	\$269.45	-	-	\$3,107.69	\$52,830.73
Salary Reduction Agreement	\$186.46	\$3,169.82	-	-	\$3,107.69	\$52,830.73
Worker's Compensation	-	-	\$7.77	\$132.09	\$3,107.69	\$52,830.73
Totals	\$909.77	\$15,826.72	\$267.14	\$4,541.38		

Deposit Information

Bank	Account	Amount
Freedom Bank		\$250.00
Freedom Bank		\$1,947.92

Leave Used (In Hours)

Type	This Period	Remaining
Vacation	0.00	376.00
Sick	0.00	112.00

Taxable Fringe Benefits

Description	Current	YTD
Life Insurance	\$6.15	\$104.55

Certificate of Service (If Required)

I, Lawrence Tallman certify that on 2/24/25, I served a copy of this Response via [U.S. Mail or ECF] upon:

- **Thomas H. Fluharty, Trustee**
408 Lee Avenue
Clarksburg, WV 26301
- **Department of Labor, Attn: Timothy Rowe**
1335 East-West Highway, Ste 200
Silver Springs, MD 20810
- **United States Bankruptcy Court**
P.O. Box 70
Wheeling, WV 26003

Signature: Lawrence Tallman
Lawrence Tallman, Pro Se

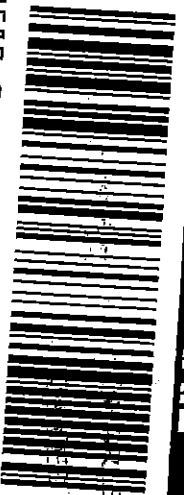
Lawrence G. Tallman
1938 Innkeeper Rd
Belington, WV 26020

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NORTHERN DISTRICT OF WV

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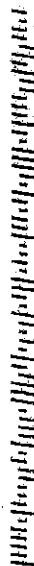
United States Bankruptcy Court

P.O. Box 70

Belington, WV

26003

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RETURN RECEIPT
REQUESTED